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June 7, 2019

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Ave., NW
Washington, DC 20224

RE: Center for Global Policy Solutions, EIN 45-4856194
Global Policy Solutions, LLC, EIN 56-2521323

Dear Commissioner Rettig:

By this letter, National Legal and Policy Center (NLPC) amends our May 20, 2019 Complaint.

Additional information published on June 5, 2019 in the *Daily Caller* in an article by Andrew Kerr titled "Elijah Cummings's Wife Used Her Charity to Pay For-Profit Company, Documents Show" increases the imperative for an immediate Internal Revenue Service (IRS) investigation. Go to: <https://dailycaller.com/2019/06/05/elijah-cummings-wife-charity/>

The article contains links to documents that purport to be independent auditors reports, including financial statements, for the Center for Global Policy Solutions (CGPS) for the years 2014 and 2015. The *Daily Caller* does not state how it came into possession of these documents, attached as Exhibits A & B.

If authentic, the statements provide additional evidence of the Internal Revenue Code (IRC) violations cited in our original Complaint.

Self-Dealing, Private Benefit and Inurnment.

The auditor's note titled "Related Parties" in the 2015 report states:

The Center also pays GPS a fee of 5 percent of the Center's expenses for managing its programs and operations. At December 31, 2015 and 2014, the Center has accrued expenses of \$78,178 and \$99,245, respectively, for management fees.

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According to Part VII, Section A of the IRS Form 990 CGPS annual tax returns for 2015, Maya Rockeymoore Cummings was paid a salary of \$152,155, and worked an average hours per week of 40. The same Section also requires the filer to “list any hours for related organizations below the dotted line.” A “0” appears in this space.

Maya Rockeymoore Cummings was paid a substantial full-time salary to head the nonprofit CGPS. At the same time, the for-profit GPS, LLC, of which she is the sole principal, received “a fee of 5 percent of the Center’s expenses for managing its programs and operations.” Thus, Maya Rockeymoore Cummings appears to have been paid twice for the same services.

The 2015 report contains a Schedule of Functional Expenses. The total for salaries is \$470,151, but it is not the highest line item on the Schedule. That belongs to “Professional Fees,” which totals \$534,649. Nowhere on the schedule or in the report, however, is there any information on what these fees were for, or who received them.

Was Maya Rockeymoore Cummings also the recipient of Professional Fees? Was Maya Rockeymoore Cummings paid three (or more) times for the same work? The IRS has an obligation to find out.

A similar fact pattern appears to exist for 2014. The auditor’s note titled “Related Parties” in the 2014 report states:

The Center also pays GPS a fee of 5 percent of the Center’s expenses for managing its programs and operations. At December 31, 2014 and 2013, the Center has accrued expenses of \$51,213 and \$75,672, respectively for management fees.

The IRS should examine the income derived by Maya Rockeymoore Cummings and her family from CGPS and GPS, LLC from 2013 to the present.

Filing a False Tax Return.

On 2015 Form 990, CGPS answered “no” to question 28c of Part IV that asks “Was the organization a party to a business transaction with one of the following parties? An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee or key employee or direct or indirect owner? If “Yes,” complete Schedule L, Part IV.”

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As a Director, Officer and Key Employee of CGPS at the same time she was the sole Governor of GPS, LLC, Maya Rockey Moore Cummings should have answered "yes" to question 28a. The false entry appears to be willful. Form 990 was signed by Maya Rockey Moore Cummings "under penalties of perjury."

(Of course, self-dealing, private benefit and inurement do not become lawful just because they are disclosed on Form 990. Maya Rockey Moore Cummings and CGPS violated the Internal Revenue Code whether question 28c was answered truthfully or not.)

Continued Failure to Allow Public Inspection of Form 990.

Subsequent to Maya Rockey Moore Cummings' refusal on April 29, 2019 to provide NLPC with a copy of the latest CGPS Form 990, two news organizations — the *Washington Examiner* and the *Daily Caller* — have also been rebuffed.

Go to:

<https://dailycaller.com/2019/05/31/cummings-wife-nonprofit-disclosure-forms/>

<https://www.washingtonexaminer.com/news/scrutiny-deepens-of-charity-run-by-wife-of-elijah-cummings-as-it-stonewalls-records-requests>

This Amendment to our Complaint is being sent to the Exempt Organizations Classification office in Dallas but we again request that the Commissioner take steps to ensure a prompt and fair investigation that is insulated from political influence, given the spousal relationship between Maya Rockey Moore Cummings and Rep. Cummings, a powerful member of Congress.

Thank you again for your attention to this important matter. Please contact me if I can provide additional information or be of further assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom Anderson".

Tom Anderson
Director, Government Integrity Project